

## Exhibit B

**REDACTED**

**Delphi Corporation & Subsidiaries**  
**F.E.I.N. 38-3430473**  
**2002 Adjustment to Federal Taxable Income**

This return reflects an adjustment to the 2002 Delphi Corporation & Subsidiaries Federal pro-forma return included in the 2002 Delphi Corporation and Subsidiaries Consolidated Federal income tax return as filed. The adjustment reflects the reversal of the 2002 election to capitalize R & E expenditures under I.R.C. Section 59(e). This election reverses the net R & E capitalization reported by Delphi Corporation and Subsidiaries on its separate Federal pro-forma return and also adds back the prior year amortized amounts.

**RECONCILIATION**

|  | <u><b>Delphi</b></u> | <u><b>Delco</b></u> | <u><b>DTI</b></u> | <u><b>Exhaust</b></u> |
|--|----------------------|---------------------|-------------------|-----------------------|
| Fed. Tax. Inc.(loss)                           |                      |                     |                   |                       |
|  | <b>REDACTED</b>      |                     |                   |                       |
| Current Yr. Net 59(e) adj. *1                  |                      |                     |                   |                       |
| <b>REDACTED</b>                                | _____                | _____               | _____             | _____                 |
| Business Income                                | _____                | _____               | _____             | _____                 |
| Gross Sec. 59(e) Adj.                          |                      |                     |                   |                       |
|  | <b>REDACTED</b>      |                     |                   |                       |
| 2002 Sec. 59(e)<br>Amort.(1/10 <sup>th</sup> ) | _____                | _____               | _____             | _____                 |
| *Net Current Yr. 59(e)                         | _____                | _____               | _____             | _____                 |

Further details available upon audit.

**REDACTED**

**Delphi Corporation & Subsidiaries  
F.E.I.N. 38-3430473  
2003 Adjustment to Federal Taxable Income**

This return reflects an adjustment to the 2003 Delphi Corporation & Subsidiaries Federal pro-forma return included in the 2003 Delphi Corporation and Subsidiaries Consolidated Federal income tax return as filed. The adjustment reflects the reversal of the 2003 election to capitalize R & E expenditures under I.R.C. Section 59(e). This election reverses the net R & E capitalization reported by Delphi Corporation & Subsidiaries on its separate Federal pro-forma return and also adds back the prior year amortized amounts.

**RECONCILIATION**

|  | <u>Delphi</u>   | <u>Delco</u>    | <u>DTI</u> | <u>Exhaust</u> |
|--|-----------------|-----------------|------------|----------------|
| Fed. Tax. Inc.(loss)                           |                 |                 |            |                |
|  |                 | <b>REDACTED</b> |            |                |
| 2003 Net 59(e) adj *                           |                 |                 |            |                |
|  | <b>REDACTED</b> |                 |            |                |
| 2002 Amortization (1/10 <sup>th</sup> )        | _____           | _____           | _____      | _____          |
| Business Income                                | _____           | _____           | _____      | _____          |
| Gross Sec. 59(e) Adj.                          |                 |                 |            |                |
|  |                 | <b>REDACTED</b> |            |                |
| 2003 Sec. 59(e)<br>Amort.(1/10 <sup>th</sup> ) | _____           | _____           | _____      | _____          |
| *Net Current Yr. 59(e)                         | _____           | _____           | _____      | _____          |

Further details available upon audit.

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**REDACTED**

**Delphi Corporation & Subsidiaries**  
**F.E.I.N. 38-3430473**  
**2004 Adjustment to Federal Taxable Income**

This return reflects an adjustment to the 2004 Delphi Corporation & Subsidiaries Federal pro-forma return included in the 2004 Delphi Corporation and Subsidiaries Consolidated Federal income tax return as filed. The adjustment reflects the reversal of the 2004 election to capitalize R & E expenditures under I.R.C. Section 59(e). This election reverses the net R & E capitalization reported by Delphi Corporation & Subsidiaries on its separate Federal pro-forma return and also adds back the prior year amortized amounts.

**RECONCILIATION**

|  | <u>Delphi</u> | <u>DTI</u>      | <u>Exhaust</u> |
|--|---------------|-----------------|----------------|
| Fed. Tax. Inc.(loss)                           |               | <b>REDACTED</b> |                |
| 2004 Net 59(e) adj                             | *             |                 |                |
| <b>REDACTED</b>                                |               |                 |                |
| 2002 Amortization (1/10 <sup>th</sup> )        |               |                 |                |
| 2003 Amortization (1/10 <sup>th</sup> )        | _____         | _____           | _____          |
| Business Income                                | _____         | _____           | _____          |
| Gross Sec. 59(e) Adj.                          |               | <b>REDACTED</b> |                |
| 2004 Sec. 59(e)<br>Amort.(1/10 <sup>th</sup> ) | _____         | _____           |                |
| *Net Current Yr. 59(e)                         | _____         | _____           |                |

Further details available upon audit.